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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> , Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)
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**PRELIMINARY OBJECTION OF STANDARD & POOR'S TO DEBTORS'
NOTICE OF ASSUMPTION AND ASSIGNMENT OF, AND AMOUNTS
NECESSARY TO CURE DEFAULTS UNDER, CONTRACTS AND LEASES
TO BE ASSUMED AND ASSIGNED TO SUCCESSFUL PURCHASER**

Standard & Poor's, formerly Standard & Poor's Corporation, a division of The McGraw-Hill Companies, Inc. ("McGraw-Hill"), by and through its undersigned counsel, hereby submits this preliminary objection (the "Objection") to the Notice of Assumption and Assignment of, and Amounts Necessary to Cure Defaults Under, Contracts and Leases to be Assumed and Assigned to Successful Purchaser (the "Notice"), filed by the debtors in the above-captioned cases on September 18, 2008, to the extent that the Notice relates to certain seventeen (17) yet-to-be identified contracts with Standard & Poor's, and respectfully represents and sets forth as follows:

BACKGROUND

1. On September 15, and September 27, 2008, respectively (the "Petition Dates"), Lehman Brothers Holdings Inc. ("LBHI") and LB 745 LLC ("LB 745" and, collectively with LBHI, the "Debtors") filed petitions for relief under Chapter 11, Title 11 of the United States

Code, 11 U.S.C. §§ 101 *et seq.* (the “Bankruptcy Code”) with the United States Bankruptcy Court for the Southern District of New York. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

2. On September 19, 2008, a proceeding began under the Securities Investor Protection Act of 1970 with respect to Lehman Brothers Inc. (“LBI”), a wholly-owned subsidiary of LBHI, in the District Court for the Southern District of New York, which was then transferred to this Court.

3. On September 17, 2008, the Debtors filed a motion with the Bankruptcy Court seeking, *inter alia*, an order (the “Sale Order”) approving a sale (the “Sale”) of certain assets related to LBI to Barclays capital Inc. (the “Purchaser”), which assets included certain contracts designated for assumption and assignment at the closing of the Sale (the “Closing Date Contracts”).

4. On September 18, 2008, the Debtors filed the Notice with this Court, which stated that the Debtors would communicate their lists of Closing Date Contracts, along with proposed cure amounts (the “Lists”), to their creditors, including DG3, by posting the Lists on the Internet at <http://chapter11.epiqsystems.com/lehman>.

5. The Lists reference seventeen (17) contracts (collectively, “Standard & Poor’s Contracts”) between various units of Standard & Poor’s and “Lehman Entities” who are identified as “Unknown.”

6. The Lists identify the Standard & Poor’s Contracts as follows:

<u>Vendor</u>	<u>Vendor Contact Name</u>	<u>Vendor Contact Address</u>
Standard & Poor's	Marilyn Armel Global Licensing & Contracts Group	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Kevin J. Thornton	(NO ADDRESS LISTED)
Standard & Poor's	Director, Licensing	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Licensing Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Institutional Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 7400 South Alton Court Englewood, CO 80112
Standard & Poor's	Institutional Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 7400 South Alton Court Englewood, CO 80112
Standard & Poor's	Index Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041
Standard & Poor's	Diane F. Eisenstat	(NO ADDRESS LISTED)
Standard & Poor's	Index Services Contract Manager	Standard & Poor's (a division of The McGraw- Hill Companies, Inc.) 55 Water Street New York, NY 10041

Standard & Poor's Corp.	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Standard & Poor's International LLC	Steven Galli, Director	Standard & Poor's Ratings Services Structured Finance 55 Water Street New York, NY 10041
Standard & Poor's Corporation	(NO VENDOR CONTACT LISTED)	(NO ADDRESS LISTED)
Capital IQ, Inc. ¹	Transaction Schedule/Amendment/Addendum Schedule	"Letter, No Address"

7. Unfortunately, the foregoing identification of the Standard & Poor's Contracts assumed pursuant to the Sale Order is insufficient to advise Standard & Poor's which of its contracts were actually assumed. In point of fact, Standard & Poor's has many more than seventeen (17) contracts to provide goods and/or services LBHI and/or LBI Brothers, Inc. Those contracts, together with contracts with contracts that appear to be between Standard & Poor's and certain affiliates of LBHI are identified on the schedule of contracts attached hereto as Exhibit A.

¹ Capital IQ, Inc. was acquired by McGraw-Hill prior to the petition date and is now a unit of Standard & Poor's.

8. In the Lists, the total aggregate proposed cure amounts for the Standard & Poor's Contracts is set at \$4,072,138.87. Although Standard & Poor's Corporation was acquired by McGraw-Hill many years ago and Standard & Poor's has been a division of McGraw-Hill for some time, the cure to be paid to Standard & Poor's Corporation is \$4,067,138.67. The cure to be paid to Standard & Poor's International LLC is \$5,000. No cure is provided for either "Standard & Poor's" or Capital IQ, Inc.² Standard & Poor's contends that any cure on the Standard & Poor's Contracts must be paid to Standard & Poor's the non-debtor counter-party to the Standard & Poor's Contracts.

9. On September 19, 2008, this Court entered the Sale Order, which, *inter alia*, approved the assumption and assignment of the Closing Date Contracts, but allowed counterparties until October 3, 2008, to object to the proposed cure amounts. On October 1, 2008, LBHI and LB 745 issues a Notice of Revisions to Schedules of Certain Contracts and Leases Assumed and Assigned to Purchaser which, *inter alia*, extended the time for certain non-debtor counter-parties, including "Standard & Poor's Corporation," to Closing Day Contracts until October 13, 2008.

10. Although the time for Standard & Poor's to file an objection to the proposed cure amount to its contracts until October 13, 2008, in an abundance of caution, this preliminary Objection is filed in accordance with this Court's "Order Under 11 U.S.C. §§ 105(a), 363, and 365 and Federal Rules of Bankruptcy Procedure 2002, 6004 and 6006 Authorizing and Approving (A) The Sale of Purchased Assets Free and Clear of Liens and Other Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases" dated September 20, 2008 (the "Sale Order") and the related "Procedures for Resolving Cure Amounts for Closing

² It appears that the cure for the Capital IQ contracts may be included in the cure provided for Standard & Poor's contracts.

Date Contracts” dated September 22, 2008 (“Procedures”). Standard & Poor’s reserves the right to amend this Objection as and when it obtains further relevant information.

ARGUMENT

11. Under Sections 365(b)(1) and 365(f)(2) of the Bankruptcy Code, a debtor-in-possession which seeks to assume and assign an executory contract must (i) cure, or provide adequate assurance that it will promptly cure, any defaults in the executory contract, (ii) compensate the counterparty to the executory contract for any actual pecuniary loss to such party resulting from such defaults, and (iii) provide adequate assurance of future performance under such contract.

12. Initially, it bears noting that the Standard & Poor’s parties to the non-debtor counter-parties to the contracts identified on Exhibit A hereto are identified as either Standard & Poor’s, Standard & Poor’s Rating Services or Standard & Poor’s, LP, Standard & Poor’s Securities Evaluation, Inc., or Capital IQ, Inc. However, in none of the Contracts are either Standard & Poor’s Corporation, Standard & Poor’s Corp. or Standard & Poor’s International LLC listed as a non-debtor counter-party.

13. Standard & Poor’s records for work performed and billed for periods prior to September 14, 2008 show an aggregate outstanding balance due from Lehman Brothers entities well in excess of the \$4,072,138.67 on all contracts between Lehman Brothers and Standard & Poor’s: Detailed information as to the outstanding invoices under Standard & Poor’s contracts is attached hereto as consolidated Exhibit B. The information contained in Exhibit B is preliminary and subject to updating as more information is obtained.

14. This Court approved the assumption and assignment of the seventeen (17) Standard & Poor’s Contracts in the Sale Order. It is submitted that, to demonstrate that the Purchaser is paying Standard & Poor’s an appropriate cure for the seventeen (17) assumed

Standard & Poor's Contracts, LBHI, LBI and/or the Purchaser must first advise Standard & Poor's which of the Standard & Poor's Contracts with LBHI and/or LBI were assumed and assigned to the Purchaser by virtue of the Sales Order.

15. Further, under the Asset Purchase Agreement, by and among the Debtors, LBI, and the Purchaser, dated September 16, 2008, which was entered into to effect the Sale, the Purchaser promised to pay or cause to be paid all cure amounts in respect of the seventeen (17) Standard & Poor's Contracts, which promise was part of the basis of this Court's finding that the Debtors had provided adequate assurance of future performance within the meaning of Sections 365(b)(1)(C) and 365(f)(2)(A) of the Bankruptcy Code. Standard & Poor's concedes that such cure is not likely to be the total amount that is due and owing from various Lehman's entities to Standard & Poor's on Exhibit B, but it may be greater than the \$4,072,138.67 that is proposed as a cure. In sum, pursuant to the Sale Order and Sections 365(b)(1) and 365(b)(f)(2), LBI or the Purchaser is obligated to pay the outstanding amounts necessary to cure the defaults under the Standard & Poor's Contracts that LBI and/or LBHI referenced in the List as a condition to assuming them. For the reasons set forth above, Standard & Poor's requests that the Court order that LBI or the Purchaser advised Standard & Poor's which contracts comprise the seventeen (17) Standard & Poor's Contracts that were assumed and assigned to the Purchaser pursuant to the Sales Order and to pay the outstanding amounts due and owing on those contracts.

CONTACT INFORMATION

16. In accordance with the Procedures, Standard & Poor's is willing to meet with representatives of LBI, LBHI and/or the Purchaser to resolve the question of the appropriate cure of the Standard & Poor's contracts that were assumed and assigned to the Purchaser by virtue of the Sales Order. In fact, Standard & Poor's believes that, once either LBHI, LBI or the Purchaser fully identify the seventeen (17) Standard & Poor's Contracts assumed and assigned to

the Purchaser pursuant to the Sales Order. Indeed, the aggregate cure amount for those Contracts will be determined expeditiously without the need to litigate either this Objection or a more complete Objection.

17. For purposes of resolving this Objection, Standard Poor's requests that parties contact the following persons:

David N. Crapo, Esq.
Gibbons P.C.
Attorneys for DG3 North
America, Inc.,
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Facsimile: (973) 639-6244
E-mail: dcrapo@gibbonslaw.com

NOTICE

18. No trustee or examiner has been appointed in these cases. Notice of this Objection has been provided to: (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel to the Debtors; (iii) counsel to the Creditors' Committee; (iv) counsel to the Securities Investors Protection corporation Trustee; (v) counsel to the Purchaser; and (vi) all parties having requested notice in these cases pursuant to Fed.R.Bankr.P. 2002. In light of the nature of the relief requested herein, Standard & Poor's submits that no other or further notice is required.

WHEREFORE, for the reasons set forth herein, Standard & Poor's respectfully (i) objects to the proposed cure amounts set forth in the Notice and the Lists, (ii) requests that this Court order LBI or the Purchaser to fully identify the seventeen (17) Standard & Poor's Contracts that were assumed and assigned to the Purchaser pursuant to the Sales Order and pay Standard & Poor's the amount necessary to cure defaults under the Standard & Poor's Contracts; and (iii) requests that this Court grant such other and further relief as the Court may deem just and proper.

Dated: October 3, 2008
New York, New York

GIBBONS P.C.



By: /s/ David N. Crapo
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EXHIBIT A

**SCHEDULE OF CONTRACTS BETWEEN STANDARD AND POOR'S
AND VARIOUS LEHMAN BROTHERS ENTITIES**

<u>No.</u>	<u>Contract</u>	<u>Cure Amount</u>
1.	Relationship Fee Agreement, dated January 10, 2008 between Standard & Poor's (Credit Market Services) and Lehman Brothers Holdings, Inc. ("LBHI"), and certain affiliates identified on the schedule attached thereto.	TBD
2.	Standard & Poor's Master Subscription Agreement, dated November 26, 2001 between Standard & Poor's (Compustat) and Lehman Brothers, Inc. ("LBI")	\$293,106.53
3.	Standard & Poor's Master Subscription Agreement S&P Markscope Services Attachment between Standard & Poor's and LBI dated June 1, 2004, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poor's and LBI.	TBD
4.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated July 1, 2002 between Standard & Poor's (Compustat) and LBI	\$264,034.80
5.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated May 21, 2003 between Standard & Poor's (Compustat) and LBI	TBD
6.	Standard & Poor's Master Subscription Agreement S& P Institutional Market Services Attachment, dated November 1, 2003 between Standard & Poor's (Compustat) and LBI	TBD
7.	Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI	TBD
8.	Insurance Products Services Attachment to the Master Subscription Agreement, dated March 13, 2008, for Libero Ventures Ltd., which is related to that certain Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI.	TBD
9.	RatingsXpress Services Attachment to the Master Subscription Agreement, dated September 23, 2007, between Standard & Poor's and LBHI, which is related to the Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI.	\$406,600

10.	Standard & Poor's Master Subscription Agreement Index Services Attachment, dated December 1, 2001, between Standard & Poor's and LBHI and LBI ("LEH 08502"), which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement identified immediately above, as LEH 08502 is supplemented by Pricing Schedule LEH 51569, dated September 14, 2006 and Pricing Schedule LEH 40672, dated June 15, 2008.	\$49,766.25, consisting of \$27,093.75 due under LEH 08502, \$15,172.50 due under LEH 51569 and \$7,500 due under LEH 40672.
11.	Standard & Poor's Master Subscription Agreement S&P Index Services Attachment, dated July 1, 2002, between Standard & Poor's and LBHI and LBI, which is related to the two documents identified immediately above.	\$61,773.75
12.	Index Services Addendum, dated May 1, 2002, between Standard & Poor's and LBHI and LBI, which is related to the Standard & Poor's Master Subscription Agreement Index Services Attachment identified immediately above and the November 26, 2001 Standard & Poor's Master Subscription Agreement identified above and the December 1, 2001 Standard & Poor's Master Subscription Agreement Index Services Attachment identified above.	\$27,093.75
13.	LCD Services Attachment to the Master Subscription Agreement, dated January 1, 2008, between Standard & Poor's and "LBHI, together with its Affiliates," which relates to the Standard & Poor's Master Subscription Agreement, dated November 26, 2001, between Standard & Poor's and LBHI identified in No. 7 above.	\$25,000
14.	Standard & Poor's Master Subscription Agreement Credit Market Services Attachment, dated August 1, 2003, between Standard & Poor's and LBHI.	TBD
15.	Rating Services Letter Agreement, dated March 18, 2008, between Standard & Poor's Ratings Services and LBI	\$600,188.00
16.	Rating Services Letter Agreement, dated May 28, 2008, between Standard & Poor's Ratings Services and LBI.	\$600,000.00
17.	Rating Services Letter Agreement, dated July 23, 2008, between Standard & Poor's Ratings Services and LBI	\$600,000.00
18.	Standard & Poor's SPIRE Standalone License Agreement, dated November 21, 2005, between Standard & Poor's and LBI	\$0
19.	Standard & Poor's LEVELS Standalone License Agreement, dated March 21, 2000, between Standard & Poor's and LBI, as amended	\$0

	by that certain Standard & Poor's LEVELS Standalone License Addendum, dated March 21, 2000, between Standard & Poor's and LBI.	
20.	Standard & Poor's LEVELS Engine License Agreement, dated March 21, 2000, between Standard & Poor's and LBI, as amended by a Standard & Poor's LEVELS Engine License Addendum, dated March 21, 2000 between Standard & Poor's and LIB.	\$0
21.	Standard & Poor's Ratings Services Subscription Agreement between Standard & Poor's Ratings Services and Lehman Brothers, dated May 17, 1999	TBD
22.	License Agreement (Index), dated May 16, 1997 between Standard & Poor's and LBI, as amended by Amendment No. 1 to License Agreement, dated September 15, 1997, and as further Amended by Amendment No 2 to License Agreement, dated October 3, 2005, and as further amended by Amendment No. 3 dated November 14, 2005	TBD
23.	License Agreement (Index), dated December 1, 1993, between Standard & Poor's and LBI	TBD
24.	Memorandum of Agreement, dated December 16, 1993 between Standard & Poor's, LBI and Walt Disney Company, related to the License Agreement (Index) dated December 1, 1993.	TBD
25.	Memorandum of Agreement, dated December 16, 1993 between Standard & Poor's, LBI and Air Products & Chemicals, In., crelated to the License Agreement (Index) dated December 1, 1993.	TBD
26.	Memorandum of Agreement, dated October 1, 2004 between Standard & Poor's, LBI and Hanmi Bank, related to the License Agreement (Index) dated December 1, 1993.	TBD
27.	Standard & Poor's Master Index License Agreement, dated December 1, 2007 between Standard & Poor's and LBI.	\$949,072.35
28.	License Agreement, dated May 23, 2002, between Standard & Poor's and LBHI, as amended by Amendment No. 1 to License Agreement, dated June 21, 2007, as further amended by Amendment No. 2 to License Agreement, dated July 23, 2007, and as further amended by Amendment No. 5 to License Agreement, dated October 1, 2007.	TBD

29.	Standard & Poor's Master Derivative License Agreement, dated December 29, 2005, between Standard & Poor's and Lehman Brothers International (Europe) ("LBIE")	TBD
30.	Standard & Poor's Product License Agreement: Product License under Master Derivative License, dated December 29, 2005, between Standard & Poor's and LBIE	TBD
31.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated September 29, 2006, between Standard & Poor's and LBIE	TBD
32.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated December 6, 2006, between Standard & Poor's and LBIE	TBD
33.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated October 26, 2006, between Standard & Poor's and LBIE	TBD
34.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated October 26, 2006, between Standard & Poor's and LBIE	TBD
35.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 14, 2006, between Standard & Poor's and LBIE	TBD
36.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 14, 2006, between Standard & Poor's and LBIE	TBD
37.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated November 22, 2006, between Standard & Poor's and LBIE	TBD
38.	Standard & Poor's Product License Agreement, Product License under Master Derivative License, dated January 1, 2005 between Standard & Poor's and LBIE	TBD
39.	Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated August 2, 2006, between Standard & Poor's and LBIE	TBD
40.	A second Standard & Poor's Product License Agreement--Product License under (December 29, 2005) Master Derivative License, dated August 2, 2006, between Standard & Poor's and LBIE	TBD

41.	Product License Under (December 29, 2005) Master Derivative License, dated November 15, 2006, between Standard & Poor's and LBIE	TBD
42.	Standard & Poor's Master Custom Index Agreement (US) between Standard & LBIE	TBD
43.	Custom Index Order Schedule Number 1 (US), dated December 31, 2006, between Standard & Poor's and LBIE	TBD
44.	Standard & Poor's Master Derivative License Agreement (LEH-51830) ("Index"), dated December 27, 2007, between Standard & Poor's and LBI	TBD
45.	Standard & Poor's-Open Product License Agreement for S&P Diversified Trends Indicator and Commodity Trends Indicator Indices under Master Derivative License, dated December 27, 2007, between Standard & Poor's and LBI and certain affiliates, which is related to the Standard & Poor's Master Derivative License identified immediately above.	TBD
46.	License Agreement, dated December 1, 2006 between Standard & Poor's and LBI.	TBD
47.	GSCI License Agreement, dated May 8, 2007, between Standard & Poor's and LBI, as amended by the Amendment No. 1 to License Agreement, dated July 31, 2008.	\$100,963.00
48.	Standard & Poor's Master Subscription Agreement, dated July 1, 2000 between Standard & Poor's and LBI and various affiliates.	TBD
49.	Standard & Poor's Master Subscription Agreement S&P Index Services Attachment, dated July 1, 2000, between Standard & Poor's and LBI and various affiliates, which is related to the Standard & Poor's Subscription Agreement dated identified immediately above.	TBD
50	Master Subscription Agreement, dated October or November 27, 2006, between Standard & Poor's and Lehman Brothers Asset Management France	TBD
51.	Index Data Services Attachment to the Master Subscription Agreement, dated December 14, 2006, between Standard & Poor's and Lehman Brothers Asset Management France, dated October or November 27, 2006.	TBD
52.	Index Data Services Attachment to the Master Subscription	TBD

	Agreement, dated October 27, 2006 between Standard & Poor's and Lehman Brothers Asset Management France, which is related to the October or November 27, 2006 Master Subscription Agreement between Standard & Poor's and Lehman Brothers Asset Management France.	
53.	Index Data Services Attachment to the Master Subscription Agreement, dated September 19, 2007 between Standard & Poor's and LBIE, which is related to Standard & Poor's Master Subscription Agreement, dated January 7, 2000 between Standard & Poor's and LBIE.	TBD
54.	Order Schedule No. 1 Index IP, dated December 1, 2007 between Standard & Poor's and LBI. Related to a Master Index License Agreement between Standard & Poor's that became effective on December 1, 2007.	Included in No. 27 above.
55.	Standard & Poor's LLC Compliance Contract -- UK, dated June 1, 2004, between Standard & Poor's LLC and LBIE	TBD
56.	Standard & Poor's Market Scope Order Form and License Agreement, dated April 15, 2006 between Standard & Poor's and LBIE	TBD
57	Standard & Poor's LLC Compliance Contract -- UK, dated April 15, 2004, between Standard & Poor's LLC and LBIE	TBD
58.	Standard & Poor's Master Subscription Agreement S&P PMD Leveraged Loan Service Attachment, dated January 13, 2003, between Standard & Poor's and LBH, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	\$34,775
59.	Standard & Poor's Master Subscription Agreement Services Attachment, between Standard & Poor's and LBHI, which was executed by LBHI on May 26, 2005, and Amendment No. 1 to the Services Attachment, dated November 1, 2005, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	TBD
60.	Standard & Poor's Master Subscription Agreement S&P PMD Leveraged Loan Service Attachment, dated November 12, 2001, between Standard & Poor's and LBHI, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	TBD

61.	Standard & Poor's Master Subscription Agreement S&P LCD Leveraged Loan Service Attachment, dated January 1, 2005, between Standard & Poor's and LBHI, which is related to the November 26, 2001 Master Services Subscription Agreement between Standard & Poor's and LBHI.	\$75,375
62.	Standard & Poor's CUSIP Service Bureau Electronic Institutional Subscription Agreement dated, dated December 15, 2000, between Standard & Poor's and LBI and Amendments No. 1 and 2 thereto, and CUSIP Master and Udate Service Order Form Institutional.	\$15,600.60
63.	Kenny Housing Call Report Service Agreement, effective 1991, between JJ Kenny (now a unit of Standard & Poor's) and Lehman Bros. and Exhibit A thereto.	\$5,305.94
64.	Standard & Poor's Distribution Agreement, dated January 1, 2005 between Standard & Poor's Evaluations, Inc. and LBI (Contract No. 004231-LEHNY-2005) and Order Schedule #1, which was executed by LBI on August 2, 2005.	TBD
65.	CDS Express and CDS Accelerator Services Attachment to the Master Subscription Agreement, dated October 1, 2006, between Standard & Poor's and LBHI (Contract No. 2006-US-1811).	\$118,562.25
66.	Standard & Poor's Master Subscription Agreement Money Market Directors Services Attachment, dated January 10, 2005, between Standard & Poor's and LBHI, which is related to the November 26, 2001 Master Subscription Agreement between Standard & Poor's and LBHI.	TBD
67.	GICS License Agreement between Standard & Poor's and LBHI, which was effective on June 1, 2003, and the Addenda to GICS License Agreement for Standard & Poor's GICS History, dated August 31, 2006 and November 1, 2007.	\$88,275
68.	CDO Evaluator™ Engine Services Attachment to the Master Subscription Agreement, dated March 5, 2007, between Standard & Poor's and LBI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poors and LBI.	TBD
69.	CDO Evaluator™ Engine Services Attachment to the Master Subscription Agreement, dated June 1, 2007 between Standard & Poor's and LBI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poors and LBI. .	TBD

70.	Standard & Poor's Subscription Agreement (Risk Solutions), between Standard & Poor's and LBI and executed by LBI on July 19, 1999.	TBD
71.	Standard & Poor's Master Subscription Agreement S&P Institutional Market Services Attachment, dated March 1, 2003 between Standard & Poor's and LBHI, which is related to the November 26, 2001 Standard & Poor's Master Subscription Agreement between Standard & Poors and LBHI. .	TBD
72.	ISIDPlus Institutional Services Agreement, dated September 9, 2008 (effective September 15, 2008), between Standard & Poor's CUSIP Service Bureau and LBI.	TBD
73.	Standard & Poor's Master Subscription Agreement, dated July 1, 2000, between Standard & Poor's and Lehman Brothers	\$19,938.57
74.	Standard and Poor's Rating Services Letter Agreement dated May 22, 2008 between Standard & Poor's and LBIE.	\$2,864,138.81
75.	Standard & Poor's Master Subscription Agreement Credit Market Services Attachment, dated July 1, 2003 between Standard & Poor's and LBHI and Amendment No 1 thereto, dated July 15, 2005, and Amendment No. 2 thereto, dated August 8, 2006	TBD
76.	Standard & Poor's Master Subscription Agreement RatingsDirect Services Attachment, dated March 1, 2006, between S& P and LBHI	TBD
77.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated August 25, 2002.	TBD
78.	Standard & Poor's Credit Wire Order Form between Standard & Poor's Ratings Services and Lehman Brothers, which was executed on February 1, 2000.	TBD
79.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated April 30, 2003.	TBD
80.	Standard & Poor's Ratings Direct Order Form between Standard & Poor's Ratings Services and Lehman Brothers, dated July 25, 2003.	TBD
81.	Capital IQ License Agreement, dated August 16, 2001, between Capital IQ, Inc. and LBI, and a Letter Agreement between Capital	\$343,105.46

	<p>IQ, Inc., and LBI, dated December 31, 2003, as amended pursuant to amending letters dated July 1, 2004, November 1, 2007 and December 31, 2007.</p>	
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EXHIBIT B

Open AR Ratings Invoices

Region	Billto Cust	Billto Name	Product	Product description	Create Date	Invoice	Orig AR Amt	Balance due
DOM_DR_DATA	1*1000001623	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	10/5/2007	10157661	20,000.00	20,000.00
DOM_DR_DATA	1*1000056398	LEHMAN BROTHERS, INC.	69111A	RESIDENTIAL MORTGAGE - ANNUAL	3/10/2008	10173034	2,500.00	2,500.00
DOM_DR_DATA	1*9284950000	VOICE PROCESSING SYSTEMS	69476A	COMM MTGE - ANNUAL	6/6/2008	10181317	2,000.00	2,000.00
DOM_DR_DATA	1*1000045729	LEHMAN BROTHERS	69264A	synthetic annual	2/7/2008	10170553	5,000.00	5,000.00
DOM_DR_DATA	1*1000061167	LEHMAN BROTHERS AP DEPARTMENT	69105A	SYNTHETIC CDO - ANNUAL	3/10/2008	10173053	35,000.00	35,000.00
DOM_DR_DATA	1*1000061167	LEHMAN BROTHERS AP DEPARTMENT	69105A	SYNTHETIC CDO - ANNUAL	3/10/2008	10173072	35,000.00	35,000.00
DOM_DR_DATA	1*1000058850	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	3/10/2008	10173099	35,000.00	35,000.00
DOM_DR_DATA	1*1000035811	IMAGE PROCESSING SYSTEMS	832E	LOC BACK LONG TERM EXTENSIONS ONE TIME	3/19/2008	10175406	1,000.00	1,000.00
DOM_DR_DATA	1*1000061609	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	4/7/2008	10176578	30,000.00	30,000.00
DOM_DR_DATA	1*1000062501	LEHMAN BROTHERS	650K0	CBO / CLO LOANS	4/3/2008	10177643	600,188.00	600,188.00
DOM_DR_DATA	1*1000017435	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	5/7/2008	10178909	25,000.00	25,000.00
DOM_DR_DATA	1*1000062231	LEHMAN BROTHERS	64702A	NAAB - COMM PAPER - STAND ALONE- ANNUAL	5/7/2008	10179327	30,000.00	6,250.00
DOM_DR_DATA	1*1000062501	LEHMAN BROTHERS	650K0	CBO / CLO LOANS	6/4/2008	10183491	600,000.00	600,000.00
DOM_DR_DATA	1*1000039367	LEHMAN BROTHERS	64702A	NAAB - COMM PAPER - STAND ALONE- ANNUAL	7/8/2008	10185397	75,000.00	75,000.00
DOM_DR_DATA	1*1000065901	LEHMAN BROTHERS INC.	646K4	NAAB - SYNTHETICS - T&C	7/11/2008	10186893	5,000.00	5,000.00
DOM_DR_DATA	1*1000037715	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	8/7/2008	10187839	25,000.00	25,000.00
DOM_DR_DATA	1*1000058503	LEHMAN BROTHERS INC.	69476A	COMM MTGE - ANNUAL	8/7/2008	10187878	25,000.00	25,000.00
DOM_DR_DATA	1*1000069344	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	8/7/2008	10188090	35,000.00	35,000.00
DOM_DR_DATA	1*1000074019	AURORA LOAN SERVICES INC.	62X93	SE PRODUCTION T&C	7/14/2008	10188122	1,750.00	1,750.00
DOM_DR_DATA	1*1000065517	LEHMAN BROTHERS	650CE	CREDIT ESTIMATES	7/30/2008	10188818	60,000.00	60,000.00
DOM_DR_DATA	1*1000056031	LEHMAN BROTHERS	650K0	CBO / CLO LOANS	8/4/2008	10189020	600,000.00	600,000.00
DOM_DR_DATA	1*1000073546	LEHMAN BROTHERS	69696	SURV T&C CMBS	8/12/2008	10189292	3,000.00	3,000.00
DOM_DR_DATA	1*1000037715	LEHMAN BROTHERS	69476A	COMM MTGE - ANNUAL	9/8/2008	10190313	40,000.00	40,000.00
DOM_DR_DATA	1*1000050271	LEHMAN BROTHERS INC.	69122A	NAG-ANNUAL	9/8/2008	10190326	7,500.00	7,500.00
DOM_DR_DATA	1*1000041942	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	9/8/2008	10190356	35,000.00	35,000.00
DOM_DR_DATA	1*1000063793	LEHMAN BROTHERS	69101A	FIXED INCOME - ANNUAL	9/8/2008	10190377	35,000.00	35,000.00
DOM_DR_DATA	1*1000046416	LEHMAN BROS. RESIDENTIAL MORT	69111A	RESIDENTIAL MORTGAGE - ANNUAL	9/8/2008	10190390	2,500.00	2,500.00
DOM_DR_DATA	1*1000050271	LEHMAN BROTHERS INC.	69122A	NAG-ANNUAL	9/8/2008	10190395	7,500.00	7,500.00
DOM_DR_DATA	1*1000056701	LEHMAN BROTHERS SMALL BUSINESS	62X93	SE PRODUCTION T&C	8/14/2008	10190564	2,225.00	2,225.00
DOM_DR_DATA	1*1000073517	LEHMAN BROTHERS	69697	SURV-T&C-RMBS	8/25/2008	10190842	22,500.00	22,500.00
DOM_DR_DATA	1*1000074451	LEHMAN BROTHERS INC.	646K4	NAAB - SYNTHETICS - T&C	8/26/2008	10190928	11,000.00	11,000.00
DOM_DR_DATA	1*1000074515	LEHMAN BROTHERS	650CE	CREDIT ESTIMATES	9/2/2008	10191199	5,000.00	5,000.00
DOM_DR_DATA	1*1000031046	LEHMAN BROTHERS	69RMBS	PREPAID SURVEILLANCE - RMBS	9/3/2008	10191300	5,000.00	5,000.00
DOM_DR_DATA	1*1000031046	LEHMAN BROTHERS	61016	REMIC	9/3/2008	10191301	25,000.00	25,000.00
DOM_DR_DATA	1*1000031046	LEHMAN BROTHERS	69RMBS	PREPAID SURVEILLANCE - RMBS	9/3/2008	10191302	15,000.00	15,000.00
DOM_DR_DATA	1*1000031046	LEHMAN BROTHERS	61011	PRIME JUMBO	9/3/2008	10191303	50,000.00	50,000.00
DOM_DR_DATA	1*1000070072	LEHMAN BROTHERS	64001Q	NAAB COMM PAPER-STAND ALONE-QUARTERLY	9/9/2008	10191748	34,000.00	34,000.00
DOM_DR_DATA	1*1000069418	IMAGE PROCESSING SYSTEM6	101013	PUBLIC RATING - BOSTON - GO	9/11/2007	10157240	3,500.00	3,500.00
DOM_DR_DATA	1*1000070366	LEHMAN BROTHERS	175412	DERIVATIVE(OTHER) - SAN FRAN	10/30/2007	10162370	1,000.00	1,000.00
DOM_DR_DATA	1*1000037884	LEHMAN BROTHERS	10842A	ISSUER CREDIT RATING-HOUSING-ANNUAL	9/8/2008	10189655	60,000.00	60,000.00
FRANK_DR_DATA	1*6000001456	LEHMAN BROTHERS EUROPE LIMITED	F63	COMMERCIAL REAL ESTATE - NEW	6/2/2008	10684682	2,864,138.81	2,864,138.81
LONDON_DR_DATA	1*2300002373	LEHMAN BROTHERS EUROPE LIMITED	T6025	CDO - SYNTHETICS - NEW	7/29/2008	10626427	73,906.88	73,906.88
LONDON_DR_DATA	1*2500004927	SOUTHERN PACIFIC MORTGAGE LTD	L61A	RMBS - ANNUAL	8/18/2008	10518892	11,360.16	11,360.16
LONDON_DR_DATA	1*2500004002	LEHMAN BROTHERS INTL (EUROPE)	L6026A	CDO SYNTHETICS - ANNUAL	8/18/2008	10518910	17,625.00	17,625.00
LONDON_DR_DATA	1*2500003939	SOUTHERN PACIFIC MORTGAGE LTD	L61A	RMBS - ANNUAL	8/18/2008	10518928	11,360.16	11,360.16
LONDON_DR_DATA	1*2500003939	LEHMAN BROTHERS LTD	L63A	COMMERCIAL REAL ESTATE - ANNUAL	8/18/2008	10518944	56,800.82	56,800.82
LONDON_DR_DATA	1*2500004002	LEHMAN BROTHERS INTL (EUROPE)	L6026A	CDO SYNTHETICS - ANNUAL	8/18/2008	10518966	13,218.75	13,218.75
LONDON_DR_DATA	1*2500007880	LEHMAN BROTHER LIMITED	L63A	COMMERCIAL REAL ESTATE - ANNUAL	8/18/2008	10518980	51,120.74	51,120.74

5,711,694.32 5,687,944.32

JJ KENNY

Region	Billto Cust	Billto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	9/28/2007	33424194		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	WB928	KENNYBASE on KennyWeb Sinking Fund Schedule Inquiry	10/27/2007	33425459		179.43	Kenny/Sec Evaluation 179.43
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	12/31/2007	33430410		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	3/31/2008	33436921		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*03000035000	LEHMAN BROTHERS, INC.	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	4/24/2008	33438131		35.00	Kenny/Sec Evaluation 35.00
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	WB927	KENNYBASE on KennyWeb Disclosure Information (RCS)	4/24/2008	33438205		130.48	Kenny/Sec Evaluation 130.48
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	4/30/2008	33438754		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*03000035000	LEHMAN BROTHERS, INC.	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	5/27/2008	33440044		35.00	Kenny/Sec Evaluation 35.00
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	5/30/2008	33440728		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	6/30/2008	33443214		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*2000000704	IMAGE PROCESSING SYSTEMS	1*2000009705	LEHMAN BROTHERS, INC.	321BL1	Municipal Evaluations via Bloomberg - Level 1 Look-up Access	7/31/2008	33444414		812.81	Kenny/Sec Evaluation 812.81
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*03000035000	LEHMAN BROTHERS, INC.	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	7/22/2008	33444428		35.00	Kenny/Sec Evaluation 35.00
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	WB915	Special Extraordinary Redemptions	7/22/2008	33444502		140.73	Kenny/Sec Evaluation 140.73
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	182	KENNYBASE on KennyWeb Multiple Subscription Fee	7/31/2008	33445034		541.88	Kenny/Sec Evaluation 541.88
JJK DATA	1*0023910001	IMAGE PROCESSING SYSTEMS	1*0023910000	NEUBERGER BERMAN, INC	301	Municipal Index Reports	7/31/2008	33445089		216.75	Kenny/Sec Evaluation 216.75
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	7/31/2008	33445121		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*03000035000	LEHMAN BROTHERS, INC.	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	8/22/2008	33445636		35.00	Kenny/Sec Evaluation 35.00
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	WB914	KENNYQUOTE	8/22/2008	33445709		81.93	Kenny/Sec Evaluation 81.93
JJK DATA	1*20000006656	IMAGE PROCESSING SYSTEMS	1*2000006657	NEUBERGER BERMAN, LLC	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	8/22/2008	33445958		32.51	Kenny/Sec Evaluation 32.51
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	182	KENNYBASE on KennyWeb Multiple Subscription Fee	8/29/2008	33446220		541.88	Kenny/Sec Evaluation 541.88
JJK DATA	1*0023910001	IMAGE PROCESSING SYSTEMS	1*0023910000	NEUBERGER BERMAN, INC	301	Municipal Index Reports	8/29/2008	33446276		216.75	Kenny/Sec Evaluation 216.75
JJK DATA	1*20000004089	IMAGE PROCESSING SYSTEMS	1*20000004893	LEHMAN BROTHERS, INC.	301	Municipal Index Reports	8/29/2008	33446311		270.94	Kenny/Sec Evaluation 270.94
JJK DATA	1*0005038000	IMAGE PROCESSING SYSTEMS	1*03000035000	LEHMAN BROTHERS, INC.	WB901	KENNYBASE on KennyWeb Data Usage - Minimum	9/22/2008	33446806		35.00	Kenny/Sec Evaluation 35.00
JJK DATA	1*20000000980	IMAGE PROCESSING SYSTEMS	1*0000855000	LEHMAN BROTHERS, INC.	WB914	KENNYQUOTE	9/22/2008	33446879		68.27	Kenny/Sec Evaluation 68.27
										5,305.94	5,305.94

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Region	Billto Cust	Billto Name	Ship to cust	Ship to name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD	Contracts
Securities Information:												
RIS_DATA	1*9200014352	C/O LEHMAN BROTHERS INC		LEHMAN BROTHERS	XSGS1	RatingsXpress - GUSE / Span / Global CREDIT DEFAULT SWAP XPRESS GLOBALDUAL/SELL SIDE W/RX	6/27/2008	34154803	34303851	406,600.00	406,600.00	LEH01566 LEH47642
RIS_DATA	1*9200021182	LEHMAN BROTHERS INC	1*9200021184	LEHMAN BROTHERS INC	CDXGSR	RatingsDirect Structured Finance All Regions	7/30/2008	34155744		118,562.25	118,562.25	2006-US-1811
RIS_DATA	1*9200020944	AURORA LOAN SERVICES	1*9200020944	AURORA LOAN SERVICES	RDSFALL		8/12/2008	34155927		5,720.00	5,720.00	
Soft Dollar:												
RIS_DATA	1*9200018137	C/O LEHMAN BROTHERS INC	1*9200000564	LINCOLN CAPITAL MANAGEMENT	CRW	CreditWire Global Issuers	5/30/2008	34154118		11,900.00	11,900.00	Soft Dollar
RIS_DATA	1*9200011738	LEHMAN BROTHERS	1*9200009572	LAZARD FRERES & CO	R4GIAL	RatingsDirect Global Issuers All Regions - 4th Tier	5/30/2008	34154155		40,315.51	40,315.51	Soft Dollar
RIS_DATA	1*9200019543	LEHMAN BROTHERS/COMMISSIO N MGMT	1*9200019544	LAZARD ASSET MANAGEMENT, LLC	RDPFUS	RatingsDirect Public Finance US	6/27/2008	34154945		18,315.38	18,315.38	Soft Dollar
RIS_DATA	1*9200023109	LEHMAN BROTHERS	1*9200023112	VIKING GLOBAL INVESTORS, LP	RDGIAL	RatingsDirect Global Issuers All Regions	7/30/2008	34155443		37,370.00	37,370.00	Soft Dollar
RIS_DATA	1*9200024507	LEHMAN BROTHERS	1*9200023264	LAZARD ASSET MANAGEMENT	XGSS1XLG	RatingsXpress - 3001-4000 / Vendor	7/30/2008	34155815		73,965.94	73,965.94	Soft Dollar
RIS_DATA	1*9200023760	LEHMAN BROTHERS	1*9200023048	CHILTON INVESTMENT COMPANY	RDGIAL	RatingsDirect Global Issuers All Regions	8/28/2008	34156236		42,916.50	42,916.50	Soft Dollar
RIS_DATA	1*9200015235	LEHMAN BROTHERS	1*9200015236	RYDEX FUNDS / PADCO ADVISORS	RDFALL	RatingsDirect Financial Institutions All Regions	9/19/2008	34156814		16,100.00	16,100.00	Soft Dollar
RIS_DATA	1*9200021308	LEHMAN BROTHERS	1*9200021309	ARDSLEY PARTNERS	VISTA	Consultations	5/22/2008	34153861		55,000.00	27,500.00	Soft Dollar
										295,883.33		

SECURIT 175. INFOALMATION W1574

Compound

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Region	Billto Cust	Billto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD
EIS_DATA	1*9300098811	IMAGE PROCESSING SYSTEM	1*9300096420	LEHMAN BROTHERS HOLDINGS INC	REDISE	S&P Index Data via Vendor	2/28/2008	30331355		27,093.75	27,093.75 LEH04796
EIS_DATA	1*9300098778	IMAGE PROCESSING SYSTEMS	1*9300098777	LEHMAN BROTHERS HOLDINGS INC	REDISE	S&P Index Data via Vendor	4/29/2008	30340818		61,773.75	61,773.75 LEH03858
EIS_DATA	1*9300132433	IMAGE PROCESSING SYSTEMS, INC	1*9300132434	LEHMAN BROTHERS HOLDINGS, INC.	AUSDEPT	S&P/ASX INDEX DATA DEPT/LOCATION	6/27/2008	30347325		15,172.50	15,172.50 LEH08502
EIS_DATA	1*6424530000	IMAGE PROCESSING SYSTEMS	1*9300107102	NEUBERGER BERMAN LLC	REDISE	S&P Index Data via Vendor	8/29/2008	30357595		27,093.75	27,093.75 LEH08502
EIS_DATA	1*9300128328	LEHMAN BROTHERS INTERNATIONAL	1*9300128328	LEHMAN BROTHERS INTERNATIONAL	SIEURO	Strategy Index Product of Europe based Index	10/12/2007	30297912		3,727.16	3,727.16 LEH46429
EIS_DATA	1*9300130096	LEHMAN BROTHERS INTL EUROPE	1*9300130096	LEHMAN BROTHERS EUROPE	DERBR40	DERIVATIVE LICENSE ON THE S&P BRIC 40	2/28/2008	30329294		12,782.32	12,782.32 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DER500	Derivative License on the S&P 500	6/27/2008	30348049		575,000.00	558,096.00 LEH46429
EIS_DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	DER500	Derivative License on the S&P 500	6/27/2008	30348051		155,639.60	155,639.60 LEH46429
EIS_DATA	1*9300124374	LEHMAN BROTHERS LIMITED	1*9300124374	LEHMAN BROTHERS LIMITED	DTBRIC40	DATA ON THE S&P BRIC 40	6/27/2008	30350252		7,500.00	7,500.00 LEH40672
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352126		804.00	804.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352127		3,024.00	3,024.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352128		5,443.00	5,443.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352129		3,120.00	3,120.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352130		900.00	900.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352131		315.00	315.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERINF	GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352132		17,500.00	17,500.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERINF	GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352133		1,125.00	1,125.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERINF	GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352135		756.00	756.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERINF	GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352136		5,312.00	5,312.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERWATR	DERIVATIVE ON THE S&P GLOBAL WATER INDEX	7/30/2008	30352137		10,000.00	10,000.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERGCEI	GLOBAL CLEAN ENERGY INDEX	7/30/2008	30352138		10,000.00	10,000.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERINF	GLOBAL INFRASTRUCTURE INDEX	7/30/2008	30352140		1,500.00	1,500.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERGCEI	GLOBAL CLEAN ENERGY INDEX	7/30/2008	30352141		7,200.00	7,200.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERWATR	DERIVATIVE ON THE S&P GLOBAL WATER INDEX	7/30/2008	30352143		39,015.00	39,015.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352144		4,590.00	4,590.00 LEH46429
EIS_DATA	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	1*9300132675	LEHMAN BROTHERS INTERNATIONAL	DERSHARI	DERIVATIVE ON THE S&P SHARIAH INDEX	7/30/2008	30352146		6,300.00	6,300.00 LEH46429

Region	Blitto Cust	Blitto Name	Shipto cust	Shipto name	Product	Product description	Create Date	Invoice	Master Inv Num	Orig AR Amt USD	Balance due USD	
EIS_DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	DERBWGI	DERIVATIVE LICENSE ON THE S&P/BUSINESS WEEK GLOBAL INNOVATION	7/30/2008	30352150		4,734.06	4,734.06	LEH46429 LEH46430
EIS_DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352151		37,563.22	37,563.22	LEH46429 LEH46430
EIS_DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352152		3,976.61	3,976.61	LEH46429 LEH46430
EIS_DATA	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	1*9300132677	LEHMAN BROTHERS INTERNATIONAL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352153		4,734.06	4,734.06	LEH46429 LEH46430
EIS_DATA	1*9300133120	LEHMAN BROTHERS INTL	1*9300133120	LEHMAN BROTHERS INTL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352155		34,976.70	34,976.70	LEH46429 LEH46430
EIS_DATA	1*9300133120	LEHMAN BROTHERS INTL	1*9300133120	LEHMAN BROTHERS INTL	DERBRC40	DERIVATIVE LICENSE ON THE S&P BRIC 40	7/30/2008	30352156		15,786.42	15,786.42	LEH46429 LEH46430
EIS_DATA	1*9300129391	LEHMAN BROTHERS INC	1*9300129389	LEHMAN BROTHERS INC	DERGSCI	THE S&P/GS COMMODITY INDEX	8/29/2008	30355266		100,963.00	100,963.00	LEH52296
										1,205,420.90	1,188,516.90	LEH47224